IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH

ORDER

S.B. CIVIL WRIT PETITION NO.1881/2009
(Sudarshan Lal Gupta Vs. State of Rajasthan & Ors.)

Date of Order : 03.07.2012

HON'BLE MR. JUSTICE ALOK SHARMA

Mr. Ajay Kumar Bajpai, for the petitioner.
Mr. Nalin G. Narain, Dy. G.C., for the respondents.

Counsel for the petitioner submitted that the impugned demand notices qua land tax were issued in violation of the principles of natural justice and without compliance with Rules 5, 6 and 7 of the Rajasthan Land Tax Rules, 2006.

Counsel for both the parties fairly agreed that the present case is squarely covered by the judgment of this Court in the case of ***Prem Chand Jain & 60 Ors. Vs. State & Ors. [2011 (4) WLC (Raj.) 351]***.

Consequently, this petition is allowed and the impugned orders of assessment / demand notices are quashed and set aside and the matter is remanded back to the assessing authority which is directed to frame a fresh assessment order to determine liability of the petitioner on the land tax payable after providing an opportunity of

hearing to the petitioner and keep in view the provisions contained in Rajasthan Finance Act, 2006 and the Rajasthan Land Tax Rules, 2006.

So far as the amount, which has been deposited by the petitioner against the demand of land tax during the pendency of the writ petition, is concerned, it is directed that the deposit of the amount shall abide by the final outcome of the fresh assessment order that may be passed by the assessing authority and in case the amount of demand is reduced, the excess amount shall be adjusted against the tax of subsequent year, if by that time, fresh assessment order is framed and tax has become due for the subsequent year. It is made clear that if no such fresh assessment has been made and no tax due, the excess amount shall be refunded with interest @ 6% per annum.

The petition is allowed. The demand notices dated 18.11.2006, 02.02.2007, 08.08.2008, 20.01.2009 and 20.01.2009 are set aside and the matter is remanded to the assessing authority for reassessment.

(ALOK SHARMA), J

MS/-
All corrections made in the judgment/order
have been incorporated in the judgment/order being emailed.
Manoj Solanki, Jr. P.A.